



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 30 मार्च, 2007 / 9 चैत्र, 1929

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 29 मार्च 2007

संख्या ई.एक्स.एन.-एफ(1)-2/2007.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब ऐक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 के साथ पठित हिमाचल प्रदेश ऐक्साईज फिस्कल आर्डरज, 1965 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, समय-समय पर यथा संशोधित, हिमाचल प्रदेश सरकार (आबकारी एवं कराधान विभाग) की अधिसूचना संख्या 1-17/64-ई. एण्ड टी., दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त अधिसूचना" कहा गया है) का अधिक्रमण करते हुये आबकारी

शुल्क, उत्पाद एवं निर्यात शुल्क व अन्य उदग्रहण प्रथम अप्रैल, 2007 से निम्नलिखित निर्धारित करने के आदेश देते हैं, अर्थात्:—

Sl. No. 1	Kind of Spirit 2	Rate (In Rs.) 3
1.	<b>Excise Duties:</b> <b>Country Spirit ---</b> (a) Plain spirit (b) Ordinary spiced with 50° proof strength (c) Ordinary spiced with 65° proof strength	Rs. 10.00 per proof litre Rs. 5.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit:	Rs. 23.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	Rs.19.00 proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government.	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	Rs. 1.50 per proof litre.
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Rs. 0.35 per bottle of 650 ml.
	<b>(d) Beer :</b> (i) upto 5% alcoholic contents  (ii) With alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650 mls.or Rs. 7.20 per bulk litre.  Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre.
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre.



1	2	3
	<b>Import fee</b>	
6.	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :	
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol	Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Re. 0.50 per bulk litre
	(e) Beer	Rs. 1.00 per bottle 650mls.
7.	<b>Export duty</b>	
	(i) IMFS (Whether duty paid or in bond)	Re. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Re. 0.10 per bulk litre
	(b) Beer with alcoholic contents above. 5% and upto 8.25%	Re. 0.10 per bulk litre
	(iii) Country liquor	Re. 0.10 per proof litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Re. 0.10 per bulk litre
	(vi) Sweet products.	Re. 0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders, 1965.

आदेश द्वारा,

हस्ताक्षरित / -  
प्रधान सचिव ।

[Authoritative English text of this department notification No.EXN-F(1)-1/2005 dated the 29th March, 2007 as required under clause (3) of article 348 of the Constitution of India].

## EXCISE & TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 29th March, 2007*

**No. EXN-F(1)-2/2007.**—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H. P. Excise Fiscal Orders, 1965 notified *vide* this Government Notification No.1-17/64-E&T, dated 28-10-1965 (hereinafter called the “said notification”) and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of Excise Duty, Manufacture and Export fee and other levies on exciseable articles, with effect from 1-4-2007 :—

Sl. No. 1	Kind of Spirit 2	Rate (In Rs.) 3
1.	<b>Excise Duties: Country Spirit —</b> (a) Plain spirit (b) Ordinary spiced with 50° proof strength. (c) Ordinary spiced with 65° proof strength.	Rs.10.00 per proof litre Rs. 5.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified spirit	Rs.10.00 per proof litre
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit.	Rs. 23.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government.	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	Rs. 1.50 per bulk litre

1	2	3
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Re. 0.35 per bottle of 650 ml.
	(d) <b>Beer :</b> (i) upto 5% alcoholic contents	Rs. 4.67 per bottle of 650 mls.or Rs. 7.20 per bulk litre.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre.
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6.	<b>Import fee</b> The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :— (a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol.	Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Re. 0.50 per bulk litre
	(e) Beer	Re. 1.00 per bottle of 650mls.
7.	<b>Export duty</b> (i) IMFS (Whether duty paid or in bond)	Re. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Re. 0.10 per bulk litre
	(b) Beer with alcoholic contents above 5% and upto 8.25%	Re. 0.10 per bulk litre
	(iii) Country liquor	Re. 0.10 per proof litre
	(iv) Malt spirit	Rs. 1.10 per bulk litre
	(v) Rectified spirit	Re. 0.10 per bulk litre.
	(vi) Sweet products	Re. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H. P. Fiscal Orders, 1965.

By order,

Sd/-  
Principal Secretary.

### आबकारी एवं कराधान विभाग

#### अधिसूचना

शिमला-2, 29 मार्च, 2007

संख्या ई.एक्स.एन-एफ(1)-2/2007.—हिमाचल प्रदेश के राज्यपाल, पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एकसाईन ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये समय-समय पर यथा संशोधित, पंजाब एकसाईज फिस्कल आर्डरज, 1932 (जिन्हें इसके पश्चात् "उक्त आर्डरज" कहा गया है) में प्रथम अप्रैल, 2007 से निम्नलिखित और संशोधन करते हैं, अर्थात्:—

#### संशोधन

The existing order 1 shall be substituted by the following, namely:—

- "1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the exciseable articles w.e.f. 1-4-2007:—

Sl. No. 1	Kind of Spirit 2	Rate (In Rs.) 3
1.	<b>Excise Duties:</b> <b>Country Spirit —</b> (a) Plain spirit (b) Ordinary spiced with 50° proof strength (c) Ordinary spiced with 65° proof strength	Rs. 10.00 per proof litre Rs. 5.00 per proof litre Rs. 15.00 per proof litre

1	2	3
2.	Rectified spirit	Rs. 10.00 per proof litre
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit.	Rs. 23.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government.	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	Rs.1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30% .	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Re. 0.35 per bottle of 650 ml.
	<b>(d) Beer :</b>	
	(i) upto 5% alcoholic contents	Rs. 4.67 per bottle of 650 mls.or Rs. 7.20 per bulk litre.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre.
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6.	<b>Import fee</b> The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :—	Rs. 6.00 per proof litre
	(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit <i>i.e.</i> extra neutral alcohol.	
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit <i>i.e.</i> extra neutral alcohol	Rs. 1.25 per bulk litre

1	2	3
	(d) Rectified spirit	Re. 0.50 per bulk litre
	(e) Beer	Rs. 1.00 per bottle of 650mls.
7.	<b>Export duty</b>	
	(i) IMFS (Whether duty paid or in bond)	Re. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5%	Re. 0.10 per bulk litre
	(b) Beer with alcoholic contents above 5% and upto 8.25%	Re. 0.10 per bulk litre
	(iii) Country liquor	Re. 0.10 per proof litre.
	(iv) Malt spirit	Rs. 1.00 per bulk litre
	(v) Rectified spirit	Re. 0.10 per bulk litre
	(vi) Sweet products	Re. 0.30 per bulk litre

Provided that excise duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government:

Provided further, that excise duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/Dispensaries and Educational Research Institutions approved by the Government. ”

आदेश द्वारा,

हस्ताक्षरित / -  
प्रधान सचिव ।

*[Authoritative English text of this department notification No. EXN-F(1)-2/2007 dated the 29th March, 2007 as required under clause (3) of article 348 of the Constitution of India].*

## EXCISE & TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 29th March, 2007*

**No. EXN-F(1)-2/2007.**—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act (1 of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (Act No. 31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders, 1932 as amended from time to time (hereinafter called the "said Orders") with effect from 1st April, 2007, namely:—

### AMENDMENT

The existing order 1 shall be substituted by the following, namely:—

**"1.** The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excise able articles *w.e.f.* 1-4-2007:—

Sl. No. 1	Kind of Spirit 2	Rate (In Rs.) 3
1.	<b>Excise Duties:</b> <b>Country Spirit —</b> (a) Plain spirit (b) Ordinary spiced with 50° proof strength (c) Ordinary spiced with 65° proof strength	Rs. 10.00 per proof litre Rs. 5.00 per proof litre Rs. 15.00 per proof litre
2.	Rectified Spirit	Rs. 10.00 per proof litre
3.	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit.	Rs. 23.00 per proof litre
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government.	Rs. 23.00 per proof litre

1	2	3
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs.1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Re. 0.35 per bottle of 650 ml.
	(d) <b>Beer :</b> (i) upto 5% alcoholic contents  (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	Rs. 4.67 per bottle of 650 mls.or Rs. 7.21 per bulk litre.  Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre.
6.	<b>Import fee</b> The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under : (a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit <i>i.e.</i> extra neutral alcohol. (b) Malt spirit (c) Neutral spirit <i>i.e.</i> extra neutral alcohol (d) Rectified spirit (e) Beer	Rs.6.00 per proof litre  Rs. 2.50 per bulk litre Rs. 1.25 per bulk litre Re. 0.50 per bulk litre Rs. 1.00 per bottle of 650mls.
7.	<b>Export duty</b> (i) IMFS (Whether duty paid or in bond) (ii) (a) Beer with alcoholic contents upto 5% (b) Beer with alcoholic contents above 5% and upto 8.25%. (iii) Country liquor (iv) Malt spirit (v) Rectified spirit (vi) Sweet products	Re. 0.10 per proof litre Re. 0.10 per bulk litre Re. 0.10 per bulk litre Re. 0.10 per proof litre Rs. 1.10 per bulk litre Re. 0.10 per bulk litre. Re. 0.30 per bulk litre.



Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H. P. Fiscal Orders, 1965.

By order,

Sd/-

Principal Secretary.

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 29 मार्च, 2007

संख्या ई.एक्स.एन-एफ(1)-2/2007.—हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा प्रवृत्त पंजाब ऐक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 5 और 58 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अधिसूचना संख्या: 1-17/64-ई0 एण्ड टी0, दिनांक 2 सितम्बर, 1965 तथा अधिसूचित और समय-समय पर संशोधित हिमाचल प्रदेश इन्टोक्सीकैन्ट्स लाईसेंस एण्ड सेल आर्डरज, 1965 (जिसे इसके पश्चात् उक्त आदेश कहा गया है) के आदेश-2 में प्रथम अप्रैल, 2007 से निम्नलिखित और संशोधन करने के आदेश प्रदान करते हैं:—

संशोधन

For the existing order 2-A of the Himachal Pradesh Intoxicants License and Sale Orders, 1965, the following shall be substituted:—

The following are the maximum quantities of intoxicants, which can be sold in each transaction in retail sale under the Punjab Excise Act, 1914, in the said area: —

(1) Foreign spirit	One bottle of 2000 millilitres or Two bottles each of the capacity of 1000 millilitres or Two bottles of 750 millilitres capacity.
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(2) Beer whether imported or made in India.	Twelve bottles each of the capacity of 650 millilitres.
(3) Cider (liquor manufactured by fermentation of juice of any fruit whether imported or made in India.	Six quart bottles.
(4) Country liquor	Two bottles each of the capacity of 750 millilitres.
(5) Country fermented liquor	Six quart bottles.
(6) Bhang	100 grams.
(7) Rectified spirit	One Pint of 375 millilitres
(8) Denatured spirit	One bottle of 650 millilitres capacity.

*Note.*—The limit of transportation mentioned at item No. (1) and (2) above shall be alternative with the limit mentioned at item No. 4 :

Provided that a person may, for bonafide consumption by him, the member of his family, or his guests, purchase, transport and possess foreign spirit upto 18 bottles of the capacity of 750 millilitres each inclusive of imported spirit and 36 bottles of the capacity of 650 millilitres of Beer on the authority of a permit in Form L-50 granted by the Excise Officer, holding the charge of the District on payment of permit fee according to the following scale for a financial year or part thereof:—

*Quantity*

*Permit fee*

Exceeding six bottles of IMFS of 750 millilitres each and 12 bottles of 650 millilitres each of Beer but not exceeding 18 bottles of IMFS and 36 bottles of Beer.	(a) Rs. 150/- for one year (b) Rs. 300/- for three years and (c) Rs. 2500/- for whole life.
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*Note.*—The possession limit of IMFL and Beer by one family living in a separate and distinct premises will be six bottles of 750 mls/4 bottles of 1000 mls/2 bottles of 2000 mls of IMFL (pack/bottles of 2000 mls, 1000 mls and 500 mls of IMFL shall be converted into unit of 750 mls.) and 24 bottles of Beer of 650 mls

capacity each at one time. Imported liquor will be considered as part of stock of IMFL and bottles of foreign liquor which may be of one litre or two litres will be converted, for this purpose, to the limits prescribed for IMFL in 750 mls bottles:

Provided further that in case of possession and purchase of denatured spirit for industrial purpose, a permit may be obtained from the Excise Officers of the 1st Class as declared by the State Government.

आदेश द्वारा,

हस्ताक्षरित /—  
प्रधान सचिव ।

*[Authoritative English text of Excise & Taxation department Notification No. EXN-F(1)-2/2007 dated 29-3-2007 under clause (3) of article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171002, the 29th March, 2007*

**No. EXN-F(1)-2/2007.**—In exercise of the powers conferred by sections 5 and 58 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as applicable in the territories comprised in Himachal Pradesh immediately before 1st November, 1966 (hereinafter called the "said area", the Governor, Himachal Pradesh is pleased to make the following amendments in the Himachal Pradesh Intoxicants License and Sale Orders, 1965 notified vide this Department Notification No.1-17/64-E&T, dated 2-9-1965, with effect from 1-4-2007:—

### AMENDMENT

For the existing order 2-A of the Himachal Pradesh Intoxicants License and Sale Orders, 1965, the following shall be substituted:—

The following are the maximum quantities of intoxicants, which can be sold in each transaction in retail sale under the Punjab Excise Act, 1914, in the said area:—

(1) Foreign spirit	One bottle of 2000 millilitres or Two bottles each of the capacity of 1000 millilitres or Two bottles of 750 millilitres capacity.
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(2) Beer whether imported or made in India.	Twelve bottles each of the capacity of 650 millilitres.
(3) Cider (liquor manufactured by fermentation of juice of any fruit whether imported or made in India.	Six quart bottles.
(4) Country liquor	Two bottles each of the capacity of 750 millilitres.
(5) Country fermented liquor	Six quart bottles.
(6) Bhang	100 grams.
(7) Rectified spirit	One Pint of 375 millilitres
(8) Denatured spirit	One bottle of 650 millilitres capacity.

**Note.**—The limit of transportation mentioned at item No.(1) and (2) above shall be alternative with the limit mentioned at item No. 4 :

Provided that a person may, for bonafide consumption by him, the member of his family, or his guests, purchase, transport and possess foreign spirit upto 18 bottles of the capacity of 750 millilitres each inclusive of imported spirit and 36 bottles of the capacity of 650 millilitres of Beer in the authority of a permit in Form L-50 granted by the Excise Officer, holding the charge of the District on payment of permit fee according to the following scale for a financial year or part thereof:—

**Quantity**

**Permit fee**

<i>Exceeding six bottles of IMFL of 750 millilitres each and 12 bottles of 650 millilitres each of Beer but not exceeding 18 bottles of IMFL and 36 bottles of Beer.</i>	<p>(a) Rs.150/- for one year</p> <p>(b) Rs.300/- for three years and</p> <p>(c) Rs. 2500/- for whole life.</p>
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**Note.**—The possession limit of IMFL and Beer by one family living in a separate and distinct premises will be six bottles of 750 mls/4 bottles of 1000 mls/2 bottles of 2000 mls of IMFL (pack/bottles of Beer of 2000 mls, 1000 mls and 500 mls of IMFL shall be converted into unit of 750 mls.) and 24 bottles of Beer of 650 mls capacity each at one time. Imported liquor will be considered as part of stock of IMFL and bottles of foreign liquor which may be of one litre or two litres will be converted, for this purpose, to the limits prescribed for IMFL in 750 mls bottles:

Provided further that in case of possession and purchase of denatured spirit for industrial purpose, a permit may be obtained from the Excise Officers of the 1st Class as declared by the State Government.

By order,

Sd/-

Principal Secretary.

### आबकारी एवं कराधान विभाग

#### अधिसूचना

शिमला-171009, 30 मार्च, 2007

संख्या 7-304/2006-ई.एक्स.एन.-6888-6941.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों तथा पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डर, 1965 द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुये मैं, एस0 के0 बी0 एस0 नेगी, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, एतद्वारा हिमाचल प्रदेश लिकर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात् "उक्त रूलज" कहा गया है) में प्रथम अप्रैल, 2007 से और संशोधन करता हूं :—

#### संशोधन

#### In the said rules:—

##### 1. In rule 1:—

(i) In column 3 wherever the words "Auction or negotiation" appears, the same shall be substituted by the words "Allotment, Auction or negotiation."

(ii) The entry relating to L-13 shall be substituted by the following:—

Wholesale vend of Country Spirit held by a Distillery or Warehouse.

(iii) The entry relating to L-13-A shall be omitted.

2. The rule 22 shall be substituted by the following, namely :—

- (i) The manufacturer of country liquor shall have to obtain L-13 license in the districts in which the Excise Commissioner directs him to do so. In addition such manufacturer may obtain the license in form L-13 in any other district to meet out the demand of country liquor manufactured by him.
- (ii) Application for the grant of L-13 license will be submitted to the Excise Officer, Incharge of the District concerned immediately after allotment, who will forward the same, after recording his remarks/ recommendation to the Collector (Excise) of the zone concerned, who will grant the license subject to the approval of the Excise Commissioner.
- (iii) The holder of L-13 license will have to deposit or furnish a security of Rs.1,00,000/- in the shape of cash or time deposit Receipt or National Saving Certificate duly pledged to the Excise Officer, incharge of the District concerned.
- (iv) The license fee as prescribed in Schedule-A appended to these rules shall be paid alongwith the application for the grant of license.
- (v) The L-13 licensee shall be bound to give open delivery to the retail sale licensees of his vend sphere, if so desired by the retail sale licensees. The L-13 licensee shall also be bound to make supplies of additional demand of Country Liquor, if any.
- (vi) In case the L-13 licensee fails to make supplies of liquor both fixed and additional sanctioned, the Excise Commissioner will be at liberty to permit the retailer to take supplies of the liquor, either from any other L-13 vend in Himachal Pradesh or direct from any of the Distilleries outside or inside the State, in which case the L-13 licensees shall not be entitled to any compensation whatsoever. The Excise Commissioner may at his own discretion in any case allow supplies of liquor from any other source and no claim for compensation in this behalf will be entertained from L-13 licensees.
- (vii) The L-13 licensee shall be liable to pay such compensation to the retail sale licenses who has made demand for liquor from him but failed to supply liquor within the stipulated period as may be determined by the Collector (Excise).

- (viii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-13 licensees in the district, by 15<sup>th</sup> April, each year and he will also supply a list to the managers of the distilleries in Himachal Pradesh.
  - (ix) The L-13 licensee may open branches within the district in which such L-13 is situated subject to the payment of fee of Rs.1000/- per branch. The manufacturer shall be at liberty to obtain pass for transfer of liquor from his manufactory directly to such branches as well as from main L-13 to such branches. The L-14 licensee shall be allowed to obtain supply of liquor directly from such L-13 or its branch from where he opts to obtain the same in the application made to the district incharge.
3. Rule 22-A shall be omitted.
  4. In Rule 26 (i), clause (c) shall be substituted by the followings:—

“(c) fees fixed for allotment or by auction or negotiation or tender.”

(ii) Clause (d) shall be omitted.
  5. Sub-rule (f) of Rule 27 shall be omitted.
  6. Heading F and the subsequent rule 35 shall be substituted by the following, namely:—

**F-Allotment:**

“35 (1). Subject to rule 34 of these rules, the following licenses shall be granted on the fee fixed for allotment:—

    - (i) A license in form L-2 for retail vend of foreign liquor to the public only and wholesale vend to licenses in form L-3, L-4, L-4A, L-5 and L-12-A, L-12-B and L-12-C.
    - (ii) A license in for L-10 for retail vend of Beer for consumption on and off the premises.
    - (iii) A license in form L-14 for retail vend of country spirit for consumption on and off the premises.
    - (iv) A license in form L-14-A retail vend of country spirit for consumption off the premises.
    - (v) A license in form L-14-B for retail vend of country spirit at a fair or on a special occasion.
    - (vi) A license in form L-20-B for manufacture and retail vend of Country Fermented Liquor.

- (2) The vends shall be settled by inviting application through draw of lots.
- (3) **Period of license.**—The period of license shall be for an excise year (i.e. from 1<sup>st</sup> April to 31<sup>st</sup> March) or part thereof for which the license has been granted. The license may be renewed or extended with the consent of the licensee for another excise year or part thereof on such terms and conditions as may be decided by the State Government.
- (4) The Excise and Taxation Commissioner shall fix the Basic License fee, License fee and the application fee in consultation with the Government in respect of L-2, L-14, L-14-A and L-20-B licenses which will be recoverable in the manner prescribed in sub-rule (7) below. The fee structure for the year 2007-2008 has been fixed as under:—
- (i) **Application fee.**—The applicant shall be required to submit application alongwith proof of payment of application fee i.e. Rs.1000/-.
- (ii) **Basic License Fee.**—The Basic License Fee fixed on the Minimum Quota of the vends/unit is as follows:—

Sl.No.	Minimum Quota of the vend	Basic license fee
1.	Upto 15000 Pls.	Rs. 25,000.00
2.	15001 to 25000 Pls.	Rs. 35,000.00
3.	25001 to 35000 Pls.	Rs. 45,000.00
4.	35001 to 45000 Pls.	Rs. 55,000.00
5.	45001 to 65000 Pls.	Rs. 70,000.00
6.	65001 to 80000 Pls.	Rs. 80,000.00
7.	80001 to 100000 Pls	Rs. 1,00,000.00
8.	100001 to 200000 Pls.	Rs. 2,00,000.00
9.	200001 and above	Rs. 5,00,000.00



(iii) **License fee.**—The annual license fee to be recovered on the basis of lifting of minimum guaranteed quota as fixed for each vend/unit in the following manner:—

- (a) Rs.130/- per proof litre for Country Liquor.
- (b) Rs.160/- per proof litre for I.M.F.L.
- (c) Rs. 15/- per bulk litre for Beer.

(5) Application for grant of license—

- (a) Whenever a new licence is proposed to be granted in an area or locality the licensing authority shall invite the applications for this purpose after giving wide publicity through daily newspapers having circulation in that area.
- (b) A list of the retail shops of country liquor for which the Collector proposes to grant license shall be exhibited along with shop-wise basic license fee, annual minimum guaranteed quota, license fee, security amount and the earnest money at the Offices of the Addl./Deputy Excise & Taxation Commissioner of the zone and Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the Districts concerned.
- (c) Application for grant of license shall be made on the prescribed forms which may be obtained from the offices of Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, Addl./Dy. Excise and Taxation Commissioner of the zone concerned and Excise and Taxation Commissioner, Himachal Pradesh.
- (d) The application complete in all respect may be submitted to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the concerned district alongwith application fee as prescribed.
- (e) The last date to be fixed for the receipt of application shall not be earlier than such number of days as stipulated, in the advertisement in a news paper.

**Explanation.—1.** “The Basic License fee” means that part of consideration for the grant of license for the exclusive privilege of retail sale of liquor.

2. “Minimum Guaranteed Quota” means the quota of liquor as fixed.

**(6) Eligibility conditions for applicants:—**

Eligible applicants for grant of retail license of country liquor/I.M.F.L. must fulfill the following conditions, namely:—

(a) Be a citizen of India.

Or

A partnership firm having not less than two partners who should not be partners in more than four such firms, all being citizens of India. No change in partnership shall be allowed after allotment of shop(s).

Or

A Private/Public Limited company or Corporation or Co-op-Society:

Provided that if a license is held by an individual, in the event of his death, his legal heir (s) if otherwise eligible, may continue to hold the license for the remaining period of the license;

Provided further that if a license is jointly held by two partners, in the event of death of either of them, the survivor along with the legal heir(s) of deceased, if otherwise eligible, may continue to hold the license or in case of death of both partners their legal heir(s), if otherwise eligible, may continue to hold the license. No distinction will be made between the legal liabilities of the two partners who will be jointly and severally liable.

(b) Be above 21 years of age.

(c) Not be defaulter/blacklisted or debarred from holding an **excise license** under the provisions of any rules made under the **Panjab Excise Act, 1914**. Any person who has been convicted of any **excise offence by any** court of law unless fully and finally acquitted shall be **automatically** debarred from holding the license.

(d) Not be holding license for whole sale of liquor.

(e) Submit an affidavit duly verified as proof of the following namely:—

(i) That he possesses or has an arrangement for taking on rent suitable premises in the locality for opening the shop in accordance with the provisions of the Himachal Pradesh Liquor License Rules, 1986.

- (ii) That the proposed premises have not been constructed in violation of any law or rules.
  - (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
  - (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
  - (v) That he is not in arrears of any public dues or Government dues.
  - (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required.
- (f) Furnish a bank draft drawn in favour of the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer In charge of the District or Excise and Taxation Commissioner, issued by a scheduled bank as earnest money. The earnest money shall be 10% of the basic license fee. In case the applicant is selected as licensee, the earnest money shall be adjusted against the basic license fee. In other cases it shall be returned as such to the applicant as soon as the selection process is over.
- (g) **Notwithstanding** anything contained in the rules, if any licensee wants to have partnership in his liquor shop with any person or persons, he shall apply to the licensing authority with the details of the person or persons with whom he wants partnership. Such partner or partners have to fulfill the conditions laid down in clause (a), (b) and (c) and submit affidavit duly verified by a notary as proof of sub-clauses (ii), (iii), (iv), (v) and (vi) of clause (d). The licensing authority may allow the person or persons as partner of the shop if sum equal to 1% of the basic license fee of the shop is deposited by such person or persons as the case may be in the Government treasury.
- (h) The application will be made in the prescribed format appended as Schedule-C along with payment of non-refundable application fee as

prescribed. The form may be obtained from the office of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer in-charge of the District and the Addl. /Deputy Excise & Taxation Commissioner of the zone concerned. The application will be submitted to the Asstt. Excise and Taxation Commissioner/Excise & Taxation Officer I/C of the district concerned who shall prepare a list of all applications received by him with a summary report of all eligible applicants for placing the same before the Selection Committee. The Selection Committee at the district level shall consist of the Deputy Commissioner of the district concerned, Collector of the zone concerned, Asstt. Excise and Taxation Commissioner/Excise & Taxation Office In charge of the concerned district and any other gazetted officer of the Department nominated by the Excise and Taxation Commissioner.

- (i) The Selection Committee shall select the licensee from the list of applicants. In case more than one applicant is found eligible for any particular shop the Committee shall select the licensee for such shop by way of draw of lots provided that not more than 3 shops/units in urban areas and 5 shops/units in the rural areas shall be allotted to an individual or a partnership firm or company or Co-op Society. The names of those applicant(s) who have been allotted maximum number of shops as per the criteria laid above shall be eliminated from the list of applicants for all the remaining shops. In case there is no application for a particular shop, the Collector shall take necessary steps for the resettlement of the shop. Firstly, the applicants present shall be informed of all those vends in respect of which no applications have been received and offers will be invited from all the present applicants for such vends on the prescribed application form and on receipt of the same, the process of allotment in respect of these vends shall be resorted to as per the procedure. In case there still remain some vends in respect of which no applications are received, a fresh date shall be announced/notified and the procedure detailed above shall be resorted to. However, in such eventuality the condition of not allotting more than three shops/units in Urban and five shops/unit in rural areas may be waived off if any successful applicant shows his intention to have any of those vends where there are no applications. While drawing lottery a panel of two more applicants shall be prepared who will be given option in order of their seniority in the panel to operate the vend in case the original allottee fails to run the same as per the terms of his allotment. This panel will be valid till the expiry of the

period of license. In case the applicants placed in the panel refuse to operate the vend the same will be reallocated as per the procedure prescribed above. The license once allotted shall remain in force for full financial year if there is no contravention of the Act or the Rules. The licensee may have option to opt for continuation of license for the next year on the levies fixed by the Government for such year. In case the licensee opts to withdraw from operating the vend/vends allotted to him he shall inform the Department in writing within the prescribed date and fresh applications shall be invited for settlement of such vends.

(7) (a) The persons selected as licensees will have to pay the basic license fee as fixed by the Excise and Taxation Commissioner in the following manner:—

- 50% of the basic license fee shall be paid on the day of allotment failing which the vend in question shall be allotted to the next person in the panel.
- Remaining 50% shall be paid within seven days from the date of allotment or before 31<sup>st</sup> March whichever is earlier.
- The successful allottee shall have to deposit 10% of the annual license fee as security in the shape of FDR/N.S.C/Bank Guarantee duly pledged in favour of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer I/C of the district concerned. A licensee shall also furnish two sureties who own immovable property in Himachal Pradesh equal to the two monthly instalments i.e. 17% of the total license fee.

(b) The license fee for the vend shall be calculated on the basis of the Minimum Guaranteed Quota which will be divided into twelve equal installments for the purpose of recovery. The recovery of license fee shall also be linked with the issue of Country liquor, IMFL and Beer, which is to be deposited in the Government treasury before the pass is issued. In case the licensee is unable to lift the Minimum Guaranteed Quota within a month he shall still be required to pay the full license fee for that month. In case the licensee lifts more than the Minimum Guaranteed Quota, it shall be adjusted in the subsequent month. However, less quota lifted in any month can also be made good in the subsequent month on application by the licensee.

**(8) *Lifting of liquor:—***

- (a) The licensee shall deposit license fee for liquor at the rates prescribed under rule (4) above into the Government treasury and produce the treasury receipt to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the District. After verification of the treasury receipt the officer incharge of the district shall issue the order for lifting of such liquor. The licensee shall place the issue order before the officer incharge of the respective L-1 or L-13 of the district who shall ensure the issue of such liquor in accordance with rules.
- (b) The L-1 or L-13 licensee to whom the order has been placed shall record the date and time of receipt of such order and shall ensure supply of the desired quota of liquor within 48 hours of the receipt of such order. In case any Distillery, Brewery, Bonded, L-1 or L-13 licensee fails to make supplies within 48 hours of receipt of such order, Excise and Taxation Officer/Inspector incharge of such Distillery/Brewery, Bonded Warehouse, L-1 or L-13 will arrange the supply of demanded quota of liquor from any other source. In case there is no liquor available on any whole sale vend of the district, the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer incharge of the District shall make alternative arrangements for the supply of demanded quota of liquor from some other Districts where such supply is available, within next 24 hours of receipt of such order and in such case the supply shall be in relaxation of provisions contained in sub-rule (1) (f) of rule 38.

**(9) *Payment of monthly instalment of license fee and consequences of failure:—***

- (a) The licensee shall be liable to pay the monthly instalment of license fee before the issue of pass of liquor from the wholesaler. However the license fee involved in the quota of liquor lifted by him during the month and credit balance of license fee from previous month, if any, shall be adjusted against the monthly instalment of license fee according to the provisions of these rules.
- (b) The licensee shall be required to submit his account and license fee pass book, giving details of the liquor lifted by him and the license fee deposited, to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer I/C of the District within

7 days of the next month for verification and calculation of license fee due from him.

- (c) In case there is any shortfall in the license fee, after due adjustment of License fee involved in the liquor lifted by the licensee and credit balance of license fee from previous month, according to provisions of these rules the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer, I/C of the District shall adjust the outstanding balance amount of license fee from the security deposit of the licensee and also issue a notice to the licensee by the 7<sup>th</sup> day of the next month to replenish the deficit in security amount either by lifting such quota of liquor involving license fee equivalent to the adjusted amount or by depositing cash or combination of both. In case the licensee fails to replenish the deficit in security amount by the 15<sup>th</sup> day of the next month his license shall be cancelled.

**(10) *Lifting of liquor in excess of monthly minimum guaranteed quantity and earning of credit balance of license fee:—***

- (a) The licensee may lift excess quota of liquor in a month over and above the monthly minimum guaranteed quota only on the rate of license fee prescribed.
- (b) In case the licensee lifts excess quota of liquor in a month over and above the monthly minimum guaranteed quantity, he shall be entitled to earn a credit balance of license fee:

Provided that such adjustment shall not be exceed 20% of monthly license fee of the month:

Provided further that the credit balance of license fee shall be limited to the extent of license fee only and he shall not be entitled for refund of license fee or discount in excise duty.

- (c) The additional quota upto 15% of the Minimum Guaranteed Quota in respect of Country Liquor and Indian Made Foreign Liquor may be sanctioned with 25% of the prescribed license fee and beyond 15% to 25%, at the half rate of the prescribed license fee and beyond 25% to 50% of the Basic quota at full license fee prescribed per proof litres subject to lifting of Minimum Guaranteed Quota allotted in respect of a vend/unit and annual license fee

paid. The additional quota may be sanctioned by the Excise & Taxation Commissioner, Himachal Pradesh as he deem fit.

- (11) **Maximum retail price.**—The Excise and Taxation Commissioner Himachal Pradesh may fix the maximum as well as the minimum Retail Sale Price of Country Liquor, IMFL and Beer as required. The maximum retail price as fixed by the Excise and Taxation Commissioner, shall be printed on the labels of bottles or containers of liquor. The licensee shall not charge from consumers more than the maximum retail price printed on labels of bottles or containers of liquor.
- (12) **Disposal of balance stock left at the expiry of the license.**— Entire quota of liquor lifted by the licensee during the year shall have to be sold during the validity of his license and the licensee shall not be permitted to sell it after expiry of the license. Any balance quota of liquor found outstanding and un-sold at the expiry of the term of license shall be deposited in accordance with sub-rule (32) to (34) of rule 37. However, the transfer of liquor from the outgoing licensee to the incoming licensee in such eventuality shall not affect the liability of payment of license fee of the both the licensees.
- (13) **Surrender of license.**—A licensee may surrender his license after giving at least one month's notice in writing to the Licensing Authority. On receipt of such application the Licensing Authority will take steps for recovering all outstanding excise dues from his security deposit and refund the balance amount after obtaining orders of the Excise and Taxation Commissioner. The Licensing Authority shall also proceed for re-settlement of the shop without delay for the remaining period of the excise year. However, in case in the process of re-settlement there is any deficiency in the remaining license fee so settled, such deficiency shall become recoverable from the outgoing licensee.

7. In sub-rule (1) of rule 36 after the words and sign "in this behalf," the words and sign " in case the allotment of vends is made through auction-cum-tender," shall be inserted.

8. In the existing sub-clause (i) of sub-rule (31) and in the second proviso of Rule 37 before the figure "1000 millilitres" the figure "2000 millilitres" shall be substituted.



In rule 38 of the rules, —

9. (i) In sub-rule (1) after clause (d) the following new clauses shall be added, namely:—

(e) The holder of license in form L-1-C and L-1-B shall have liberty to open L-1 in any district for retail sale of liquor to the L-2 or L-14 or L-14A licensee.

(f) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14A licensee only within the district/sub-Division/Tehsil for which such license has been obtained and license fee has been paid accordingly as prescribed in Schedule-A appended to these rules.

(ii) Sub-rule (12) shall be omitted.

(iii) The existing sub-clause (i) of clause (g) of sub-rule (15) is substituted by the followings, namely:—

- (f) bottle of the capacity of 2000 millilitres;
- (g) bottle of the capacity of 1000 millilitres;
- (h) bottle of the capacity of 750 millilitres;
- (i) bottle of the capacity of 375 millilitres;
- (j) bottle of the capacity of 180 millilitres.

(iv) Sub-rule (20) shall be substituted by the following, namely:—

(a) (i) The licensee shall function as stockist for the retail vendors for the vend's within a district.

(ii) The licensee shall sell country spirit for sale only at a strength of 50 degree proof, as per directions of the Excise Commissioner.

(b) The licensee shall sell country liquor to the retailer at a price as fixed by the Excise Commissioner from time to time.

(c) The licensee shall keep an adequate stock of all brands of country liquor in quarts, pints and nips of standard sizes viz. 750 mls, 375 mls and 180 mls. To meet at least one month's demand of retail sale licenses of country liquor of his vend's sphere.

(d) The licensee shall not alter or compound spirit, and that he shall not introduce into his licensed premises or use or sell any rectified spirit.

- (e) The licensee shall not sell or expose for sale country spirit in bottles bearing such figures, words or marks as are reasonably calculated to lead any one to believe that such spirit is other than country spirit.
- (f) The licensee shall sell country liquor of the kinds authorised by the Excise Commissioner to a person holding a license in form L-14 or L-14-A or L-14-B.
- (g) Before making any sale under his license the licensee shall apply to the Collector or other Officer empowered on that behalf to prepare a pass in the prescribed form to cover the transport of the spirit to its place of destination and shall not despatch any spirit till a pass covering such transport as has been duly issued.
- (h) The licensee shall issue in respect of each transactions of sale a cash memorandum in the following form and shall preserve a carbon copy of such cash memorandum till the close of the financial year in which it is issued:—

### CASH MEMORANDUM

Serial No.....Dated.....Name and address of the licensee  
with the name of vend.

L-13 license No.

No.of license.

Name and address of the licensee to  
Whom the liquor is sold. Quantity  
(Quarts,Pints and Nips) sale price.

Particulars of liquor

*Signature of the Licensee/Approved Agent.*

- (i) Other conditions mentioned in rule 22 of these rules shall apply in addition to the above conditions.

10. In Schedule-A appended to the Rules item No.1 shall be substituted as under:—

" L-1 for the vend of foreign liquor to the trade only:—

- |       |                          |   |                          |
|-------|--------------------------|---|--------------------------|
| (i)   | District Headquarter     | : | Rs.1,00,000/- per annum. |
| (ii)  | Sub-Division Headquarter | : | Rs. 50,000/- per annum.  |
| (iii) | Tehsil Headquarter       | : | Rs. 25,000/- per annum.  |

11. After Schedule-B the new Schedule-C shall be inserted, namely:—

## EXCISE AND TAXATION DEPARTMENT

### APPLICATION FORM

(Separate Application Form to be submitted for each license/vend/Unit)

Sr. No.

Application Fee

Rs. 1000/-  
(Non refundable/  
non adjustable)

Application for grant of license in Form L-14, L-14A and L-2, L-10, L-20B for the sale of Country Liquor, IMFL, BEER and Lugi.

To

The Asstt. Excise and Taxation Commissioner,

District.....

Sir,

I .....

Resident of (Address).....

request that I may be granted license(s) in form L-14/L-14A or L-2 for the year 2007-08 in respect of the following licensing Unit:—

Detail of the Vend(s)/Unit

Annul License Fee (2007-08)

Code No. of  
the Licensing  
vend/unit

Rs. ....Lac

Sl. No.	Location of the Vend(s)
1.	L-14/L-14a-14-A VEND(S)
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

2. I have enclosed D. D. No. .... dated.....  
for.....(equal to 10% of the Basic license fee of the licensing Unit) drawn  
on..... (name of the Bank) in favour of Asstt. Excise & Taxation  
Commissioner.

Space for attaching photographs of all partners.(may be stappled or pinned)

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3. My particulars are given as under:—

- (i) Name of the first Applicant .....
- (ii) Father's/ Husband's Name .....
- (iii) Postal Address .....
- (iv) Age .....
- (v) Telephone No. ....
- (vi) PAN No. ....  
(Attested copy attached  
herewith)
- (vii) Detail of properties .....  
(Proof in the form of  
attested copies of Registered  
Deed/Fard etc.attached).

(viii) Proof of residence

(Attested copy of voter

ID Card/ Ration Card attached).

(ix) Whether applying—(tick mark appropriate box)

In individual capacity

Karta of HUF

☐
☐

As partner of a partnership  
Firm (copy of partnership deed  
and authorization of other  
partners attached).

On behalf of a company  
(copy of Article of Association  
and Memorandum of  
Association enclosed).

☐
☐

(x) Two recent photographs of all partners attached.(one affixed below and another stapled/pinned above).

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Signature(s) of the applicant(s) with their full name(s) and address(es)

	NAME (With father's/husband's name)	Address	Signature
(i)			
(ii)			
(iii)			
(iv)			
(v)			

**PART-I****(Slip for Draw of Lots)**

Sr. No. ....

District.....

Name of the .....first  
Applicant

Detail of the vend(s) in the licensing Unit:—

Code No. of the  
Licensing UnitAnnual license fee  
(2007-08).

Rs.....Lac

Sl. No.	Locations of the vend(s)
1.	L-14/L-14A
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

Signature(s) of Applicant(s)  
Sign.

AETC/District I/C	E. T. O.(circle)	ETI (circle)
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**PART – II**  
**(Receipt)**

Sr. No. ....

Received from Sh. /Smt. ....  
s/o, w/o, d/o.....  
R/o.....application along with earnest money  
of Rs.....Vide D. D. No.....  
Dated.....drawn on.....( Name of the Bank)  
and the requisite documents, for the grant of the following licensing Unit:—

Detail of the vend(s) in the licensing Unit:—

Code No. of the  
licensing Unit.

Annual license fee  
(2007-08)

Sl. No.	Location of the vend (s)
1.	L-14A/L-14A vend(s)
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	

Date.....

Place.....

Time.....

*Signature of the receiving Official*  
*With Office Stamp*

**PART-III****(OPTION SLIP)**

Sr. No. ....

District.....

Name of the first.....  
Applicant.

I applied for the grant of a licensing Vends/Unit in the above mentioned district and was un-successful in the draw of lots held on.....  
My application may now be considered for the following Unit:—

Detail of the vend(s) in the licensing Unit:—

Code No. of the  
Licensing Vend/  
Unit.
Annual License fee  
(2007-08)

Rs. ....Lac.

Sr. No.	Location of the vend(s)
1.	L-14/L-14A.
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	

Earnest money already deposited may be treated as earnest money for the above mentioned licensing Unit. Cash receipt/DD No.....dated .....for Rs. .... paid to/drawn on..... (name of the bank) is attached herewith, as a differential of



the new licensing Unit (to be filled, if the original earnest money is less than the required earnest money).

Signature(s) of Applicant(s)

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--	--	--

AETC/District I/C

ETO(circle)

ETI (circle)

*Note.*—Signature of the departmental Officer/ official to be affixed on the date of draw of lots after the receipt of option slip from the applicant(s) .

(Below is the specimen of the affidavit to be furnished by a successful allottee before the commencement of business)

### AFFIDAVIT

I .....

s/o/ d/o/ w/o.....

Do hereby solemnly affirm and declare:—

5. That I have not been convicted of any non-bailable offence by a criminal court.
6. That I have not held a license in Himachal Pradesh for sale of any intoxicant that was cancelled for failure to pay the license fee.
7. That I am not a defaulter under any of the Acts administered by the Excise & Taxation Department, Himachal Pradesh.

8. That I agree to abide by the provisions of the Punjab Excise 1914 as applicable in Himachal Pradesh and the rules framed thereunder and the terms and conditions of the license which may be granted.

Place.....

Deponent.

Date.....

Verification:

Verified that the above statement is true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent.

Attested

Signature and Stamp of Notary Public

आदेश द्वारा,

हस्ताक्षरित / -

आबकारी एवं कराधान आयुक्त ।

*[Authoritative English text of Excise & Taxation Department Notification No.7-304/2006-EXN-6888-6941, dated 30<sup>th</sup> March, 2007 as required under article 348(3) of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171009, the 30<sup>th</sup> March, 2007*

**No. 7-304/2006-EXN-6888-6941.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the Territories transferred to Himachal Pradesh under section 5 of the Punjab Re-Organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965, I, S. K. B. S. Negi, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the 'said rules') as amended from time to time, *w.e.f.* 1-4-2007:—

### AMENDMENT

#### In the said rules:—

##### 1. In rule 1;—

- (i) In column 3 wherever the words "Auction or negotiation" appears, the same shall be substituted by the words "Allotment, Auction or negotiation."



- (ii) The entry relating to L-13 shall be substituted by the following:—

Wholesale vend of Country Spirit held by a Distillery or Warehouse.

- (iii) The entry relating to L-13-A shall be omitted.

##### 2. The rule 22 shall be substituted by the following, namely :—

- (i) The manufacturer of country liquor shall have to obtain L-13 license in the districts in which the Excise Commissioner directs him to do so. In addition such manufacturer may obtain the license in form L-13 in any other district to meet out the demand of country liquor manufactured by him.

- (ii) Application for the grant of L-13 license will be submitted to the Excise Officer, Incharge of the District concerned immediately after allotment, who will forward the same, after recording his remarks/ recommendation to the Collector (Excise) of the zone concerned, who will grant the license subject to the approval of the Excise Commissioner.
- (iii) The holder of L-13 license will have to deposit or furnish a security of Rs.1,00,000/- in the shape of cash or time deposit Receipt or National Saving Certificate duly pledged to the Excise Officer, incharge of the District concerned.
- (iv) The license fee as prescribed in Schedule-A appended to these rules shall be paid alongwith the application for the grant of license.
- (v) The L-13 licensee shall be bound to give open delivery to the retail sale licensees of his vend sphere, if so desired by the retail sale licensees. The L-13 licensee shall also be bound to make supplies of additional demand of Country Liquor, if any.
- (vi) In case the L-13 licensee fails to make supplies of liquor both fixed and additional sanctioned, the Excise Commissioner will be at liberty to permit the retailer to take supplies of the liquor, either from any other L-13 vend in Himachal Pradesh or direct from any of the Distilleries outside or inside the State, in which case the L-13 licensees shall not be entitled to any compensation whatsoever. The Excise Commissioner may at his own discretion in any case allow supplies of liquor from any other source and no claim for compensation in this behalf will be entertained from L-13 licensees.
- (vii) The L-13 licensee shall be liable to pay such compensation to the retail sale licenses who has made demand for liquor from him but failed to supply liquor within the stipulated period as may be determined by the Collector (Excise).
- (viii) The Excise Officer, Incharge of the District shall report to the Financial Commissioner the names of the L-13 licensees in the district, by 15<sup>th</sup> April, each year and he will also supply a list to the managers of the distilleries in Himachal Pradesh.

- (viii) The L-13 licensee may open branches within the district in which such L-13 is situated subject to the payment of fee of Rs.1000/- per branch. The manufacturer shall be at liberty to obtain pass for transfer of liquor from his manufactory directly to such branches as well as from main L-13 to such branches. The L-14 licensee shall be allowed to obtain supply of liquor directly from such L-13 or its branch from where he opts to obtain the same in the application made to the district incharge.

3. Rule 22-A shall be omitted.

4. In Rule 26 (i), clause (c) shall be substituted by the followings:—  
“(c) fees fixed for allotment or by auction or negotiation or tender.”

(ii) Clause (d) shall be omitted.

5. Sub-rule (f) of Rule 27 shall be omitted.

6. Heading F and the subsequent rule 35 shall be substituted by the following, namely:—

**F-Allotment:**

“35 (1). Subject to rule 34 of these rules, the following licenses shall be granted on the fee fixed for allotment:—

- (i) A license in form L-2 for retail vend of foreign liquor to the public only and wholesale vend to licenses in form L-3, L-4, L-4A, L-5 and L-12-A, L-12-B and L-12-C.
- (ii) A license in for L-10 for retail vend of Beer for consumption on and off the premises.
- (iii) A license in form L-14 for retail vend of country spirit for consumption on and off the premises.
- (iv) A license in form L-14-A retail vend of country spirit for consumption off the premises.
- (v) A license in form L-14-B for retail vend of country spirit at a fair or on a special occasion.
- (vi) A license in form L-20-B for manufacture and retail vend of Country Fermented Liquor.

(2) The vends shall be settled by inviting application through draw of lots.

(3) **Period of license.**—The period of license shall be for an excise year (i.e. from 1<sup>st</sup> April to 31<sup>st</sup> March) or part thereof for which the license has been granted. The license may be renewed or extended with the

consent of the licensee for another excise year or part thereof on such terms and conditions as may be decided by the State Government.

- (4) The Excise and Taxation Commissioner shall fix the Basic License fee, License fee and the application fee in consultation with the Government in respect of L-2, L-14, L-14-A and L-20-B licenses which will be recoverable in the manner prescribed in sub-rule (7) below. The fee structure for the year 2007-2008 has been fixed as under:—

(i) **Application fee.**—The applicant shall be required to submit application alongwith proof of payment of application fee i.e. Rs.1000/-.

(ii) **Basic License Fee.**—The Basic License Fee fixed on the Minimum Quota of the vends/unit is as follows:—

Sl.No.	Minimum Quota of the vend	Basic license fee
1.	Upto 15000 Pls.	Rs. 25,000.00
2.	15001 to 25000 Pls.	Rs. 35,000.00
3.	25001 to 35000 Pls.	Rs. 45,000.00
4.	35001 to 45000 Pls.	Rs. 55,000.00
5.	45001 to 65000 Pls.	Rs. 70,000.00
6.	65001 to 80000 Pls.	Rs. 80,000.00
7.	80001 to 100000 Pls.	Rs.1,00,000.00
8.	100001 to 200000 Pls.	Rs. 2,00,000.00
9.	200001 and above	Rs. 5,00,000.00

(iii) **License fee.**—The annual license fee to be recovered on the basis of lifting of minimum guaranteed quota as fixed for each vend/unit in the following manner:—

- Rs.130/- per proof litre for Country Liquor.
- Rs.160/- per proof litre for I.M.F.L.
- Rs. 15/- per bulk litre for Beer.

(5) Application for grant of license—

- (a) Whenever a new licence is proposed to be granted in an area or locality the licensing authority shall invite the applications for this purpose after giving wide publicity through daily newspapers having circulation in that area.
- (b) A list of the retail shops of country liquor for which the Collector proposes to grant license shall be exhibited along with shop-wise basic license fee, annual minimum guaranteed quota, license fee, security amount and the earnest money at the Offices of the Addl./Deputy Excise & Taxation Commissioner of the zone and Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the Districts concerned.
- (c) Application for grant of license shall be made on the prescribed forms which may be obtained from the offices of Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, Addl./Dy. Excise and Taxation Commissioner of the zone concerned and Excise and Taxation Commissioner, Himachal Pradesh.
- (d) The application complete in all respect may be submitted to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the concerned district alongwith application fee as prescribed.
- (e) The last date to be fixed for the receipt of application shall not be earlier than such number of days as stipulated, in the advertisement in a newspaper.

**Explanation.**—1. “The Basic License fee” means that part of consideration for the grant of license for the exclusive privilege of retail sale of liquor.

2. “Minimum Guaranteed Quota” means the quota of liquor as fixed.

**(6) Eligibility conditions for applicants:—**

Eligible applicants for grant of retail license of country liquor/I.M.F.L. must fulfill the following conditions, namely :—

(a) Be a citizen of India.

Or

A partnership firm having not less than two partners who should not be partners in more than four such firms, all being citizens of India. No change in partnership shall be allowed after allotment of shop(s).

Or

A Private/Public Limited company or Corporation or Co-op-Society :

Provided that if a license is held by an individual, in the event of his death, his legal heir (s) if otherwise eligible, may continue to hold the license for the remaining period of the license:

Provided further that if a license is jointly held by two partners, in the event of death of either of them, the survivor along with the legal heir(s) of deceased, if otherwise eligible, may continue to hold the license or in case of death of both partners their legal heir(s), if otherwise eligible, may continue to hold the license. No distinction will be made between the legal liabilities of the two partners who will be jointly and severally liable.

(b) Be above 21 years of age.

(c) Not be defaulter/blacklisted or debarred from holding an excise license under the provisions of any rules made under the Panjab Excise Act 1914. Any person who has been convicted of any excise offence by any court of law unless fully and finally acquitted shall be automatically debarred from holding the license.

(d) Not be holding license for whole sale of liquor.

(e) Submit an affidavit duly verified as proof of the following namely:—

(i) That he possesses or has an arrangement for taking on rent suitable premises in the locality for opening the shop in



accordance with the provisions of the Himachal Pradesh Liquor License Rules, 1986.

- (ii) That the proposed premises have not been constructed in violation of any law or rules.
- (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
- (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
- (v) That he is not in arrears of any public dues or Government dues.
- (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required.
- (f) Furnish a bank draft drawn in favour of the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer In charge of the District or Excise and Taxation Commissioner, issued by a scheduled bank as earnest money. The earnest money shall be 10% of the basic license fee. In case the applicant is selected as licensee, the earnest money shall be adjusted against the basic license fee. In other cases it shall be returned as such to the applicant as soon as the selection process is over.
- (g) Notwithstanding anything contained in the rules, if any licensee wants to have partnership in his liquor shop with any person or persons, he shall apply to the licensing authority with the details of the person or persons with whom he wants partnership. Such partner or partners have to fulfill the conditions laid down in clause (a), (b) and (c) and submit affidavit duly verified by a notary as proof of sub-clauses (ii), (iii), (iv), (v) and (vi) of clause (d). The licensing authority may allow the person or persons as partner of the shop if sum equal to 1% of the basic license fee of the shop is deposited by such person or persons as the case may be in the Government treasury.

- (h) The application will be made in the prescribed format appended as Schedule-C along with payment of non-refundable application fee as prescribed. The form may be obtained from the office of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer in-charge of the District and the Addl. /Deputy Excise & Taxation Commissioner of the zone concerned. The application will be submitted to the Asstt. Excise and Taxation Commissioner/Excise & Taxation Officer I/C of the district concerned who shall prepare a list of all applications received by him with a summary report of all eligible applicants for placing the same before the Selection Committee. The Selection Committee at the district level shall consist of the Deputy Commissioner of the district concerned, Collector of the zone concerned, Asstt. Excise and Taxation Commissioner/Excise & Taxation Office In charge of the concerned district and any other gazetted officer of the Department nominated by the Excise and Taxation Commissioner.
- (i) The Selection Committee shall select the licensee from the list of applicants. In case more than one applicant is found eligible for any particular shop the Committee shall select the licensee for such shop by way of draw of lots provided that not more than 3 shops/units in urban areas and 5 shops/units in the rural areas shall be allotted to an individual or a partnership firm or company or Co-op Society. The names of those applicant(s) who have been allotted maximum number of shops as per the criteria laid above shall be eliminated from the list of applicants for all the remaining shops. In case there is no application for a particular shop, the Collector shall take necessary steps for the resettlement of the shop. Firstly, the applicants present shall be informed of all those vends in respect of which no applications have been received and offers will be invited from all the present applicants for such vends on the prescribed application form and on receipt of the same, the process of allotment in respect of these vends shall be resorted to as per the procedure. In case there still remain some vends in respect of which no applications are received, a fresh date shall be announced/notified and the procedure detailed above shall be resorted to. However, in such eventuality the condition of not allotting more than three shops/units in Urban and five shops/unit in rural areas may be waived off if any successful applicant shows his intention to have any of those vends where there are no applications. While drawing lottery a panel of two more applicants shall be prepared who will be given option in order of their seniority in the panel to operate the vend in case the original allottee fails to run the same as per the terms of his allotment. This panel will be valid till the expiry of

the period of license. In case the applicants placed in the panel refuse to operate the vend the same will be reallocated as per the procedure prescribed above. The license once allotted shall remain in force for full financial year if there is no contravention of the Act or the Rules. The licensee may have option to opt for continuation of license for the next year on the levies fixed by the Government for such year. In case the licensee opts to withdraw from operating the vend/vends allotted to him he shall inform the Department in writing within the prescribed date and fresh applications shall be invited for settlement of such vends.

- (7) (a) The persons selected as licensees will have to pay the basic license fee as fixed by the Excise and Taxation Commissioner in the following manner:—
- 50% of the basic license fee shall be paid on the day of allotment failing which the vend in question shall be allotted to the next person in the panel.
  - Remaining 50% shall be paid within seven days from the date of allotment or before 31<sup>st</sup> March whichever is earlier.
  - The successful allottee shall have to deposit 10% of the annual license fee as security in the shape of FDR/N.S.C/Bank Guarantee duly pledged in favour of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer I/C of the district concerned. A licensee shall also furnish two sureties who own immovable property in Himachal Pradesh equal to the two monthly instalments i.e. 17% of the total license fee.
- (b) The license fee for the vend shall be calculated on the basis of the Minimum Guaranteed Quota which will be divided into twelve equal installments for the purpose of recovery. The recovery of license fee shall also be linked with the issue of Country liquor, IMFL and Beer, which is to be deposited in the Government treasury before the pass is issued. In case the licensee is unable to lift the Minimum Guaranteed Quota within a month he shall still be required to pay the full license fee for that month. In case the licensee lifts more than the Minimum Guaranteed Quota, it shall be adjusted in the subsequent month. However, less quota lifted in any month can also be made good in the subsequent month on application by the licensee.

**(8) *Lifting of liquor:—***

- (a) The licensee shall deposit license fee for liquor at the rates prescribed under rule (4) above into the Government treasury and produce the treasury receipt to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the District. After verification of the treasury receipt the officer incharge of the district shall issue the order for lifting of such liquor. The licensee shall place the issue order before the officer incharge of the respective L-1 or L-13 of the district who shall ensure the issue of such liquor in accordance with rules.
- (b) The L-1 or L-13 licensee to whom the order has been placed shall record the date and time of receipt of such order and shall ensure supply of the desired quota of liquor within 48 hours of the receipt of such order. In case any Distillery, Brewery, Bonded, L-1 or L-13 licensee fails to make supplies within 48 hours of receipt of such order, Excise and Taxation Officer/Inspector incharge of such Distillery/Brewery, Bonded Warehouse, L-1 or L-13 will arrange the supply of demanded quota of liquor from any other source. In case there is no liquor available on any whole sale vend of the district, the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer incharge of the District shall make alternative arrangements for the supply of demanded quota of liquor from some other Districts where such supply is available, within next 24 hours of receipt of such order and in such case the supply shall be in relaxation of provisions contained in sub-rule (1) (f) of rule 38.

**(9) *Payment of monthly instalment of license fee and consequences of failure:—***

- (a) The licensee shall be liable to pay the monthly instalment of license fee before the issue of pass of liquor from the wholesaler. However the license fee involved in the quota of liquor lifted by him during the month and credit balance of license fee from previous month, if any, shall be adjusted against the monthly instalment of license fee according to the provisions of these rules.
- (b) The licensee shall be required to submit his account and license fee pass book, giving details of the liquor lifted by him and the license fee deposited, to the Asstt. Excise and Taxation

Commissioner/Excise and Taxation Officer I/c of the District within 7 days of the next month for verification and calculation of license fee due from him.

- (c) In case there is any shortfall in the license fee, after due adjustment of License fee involved in the liquor lifted by the licensee and credit balance of license fee from previous month, according to provisions of these rules the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer, I/c of the District shall adjust the outstanding balance amount of license fee from the security deposit of the licensee and also issue a notice to the licensee by the 7<sup>th</sup> day of the next month to replenish the deficit in security amount either by lifting such quota of liquor involving license fee equivalent to the adjusted amount or by depositing cash or combination of both. In case the licensee fails to replenish the deficit in security amount by the 15<sup>th</sup> day of the next month his license shall be cancelled.

**(10) *Lifting of liquor in excess of monthly minimum guaranteed quantity and earning of credit balance of license fee:—***

- (a) The licensee may lift excess quota of liquor in a month over and above the monthly minimum guaranteed quota only on the rate of license fee prescribed.
- (b) In case the licensee lifts excess quota of liquor in a month over and above the monthly minimum guaranteed quantity, he shall be entitled to earn a credit balance of license fee:

Provided that such adjustment shall not exceed 20% of monthly license fee of the month:

Provided further that the credit balance of license fee shall be limited to the extent of license fee only and he shall not be entitled for refund of license fee or discount in excise duty.

- (c) The additional quota upto 15% of the Minimum Guaranteed Quota in respect of Country Liquor and Indian Made Foreign Liquor may be sanctioned with 25% of the prescribed license fee and beyond 15% to 25%, at the half rate of the prescribed license fee and beyond 25% to 50% of the Basic quota at full license fee prescribed per proof litres subject to lifting of Minimum Guaranteed Quota allotted in respect of a vend/unit and annual

license fee paid. The additional quota may be sanctioned by the Excise & Taxation Commissioner, Himachal Pradesh as he deem fit.

- (11) **Maximum retail price.**—The Excise and Taxation Commissioner Himachal Pradesh may fix the maximum as well as the minimum Retail Sale Price of Country Liquor, IMFL and Beer as required. The maximum retail price as fixed by the Excise and Taxation Commissioner, shall be printed on the labels of bottles or containers of liquor. The licensee shall not charge from consumers more than the maximum retail price printed on labels of bottles or containers of liquor.
- (12) **Disposal of balance stock left at the expiry of the license.**—Entire quota of liquor lifted by the licensee during the year shall have to be sold during the validity of his license and the licensee shall not be permitted to sell it after expiry of the license. Any balance quota of liquor found outstanding and un-sold at the expiry of the term of license shall be deposited in accordance with sub-rule (32) to (34) of rule 37. However, the transfer of liquor from the outgoing licensee to the incoming licensee in such eventuality shall not affect the liability of payment of license fee of the both the licensees.
- (13) **Surrender of license.**—A licensee may surrender his license after giving at least one month's notice in writing to the Licensing Authority. On receipt of such application the Licensing Authority will take steps for recovering all outstanding excise dues from his security deposit and refund the balance amount after obtaining orders of the Excise and Taxation Commissioner. The Licensing Authority shall also proceed for re-settlement of the shop without delay for the remaining period of the excise year. However, in case in the process of re-settlement there is any deficiency in the remaining license fee so settled, such deficiency shall become recoverable from the outgoing licensee.

7. In sub-rule (1) of rule 36 after the words and sign "in this behalf," the words and sign "in case the allotment of vends is made through auction-cum-tender," shall be inserted.

8. In the existing sub-clause (i) of sub-rule (31) and in the second proviso of Rule 37 before the figure "1000 millilitres" the figure "2000 millilitres" shall be substituted.

In rule 38 of the rules,—

9. (i) In sub-rule (1) after clause (d) the following new clauses shall be added, namely:—

(e) The holder of license in form L-1-C and L-1-B shall have liberty to open L-1 in any district for retail sale of liquor to the L-2 or L-14 or L-14A licensee.

(f) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14A licensee only within the district/sub-Division/Tehsil for which such license has been obtained and license fee has been paid accordingly as prescribed in Schedule-A appended to these rules.

(ii) Sub-rule(12) shall be omitted.

(iii) The existing sub-clause (i) of clause (g) of sub-rule (15) is substituted by the followings, namely:—

- (a) bottle of the capacity of 2000 millilitres;
- (b) bottle of the capacity of 1000 millilitres;
- (c) bottle of the capacity of 750 millilitres;
- (d) bottle of the capacity of 375 millilitres;
- (e) bottle of the capacity of 180 millilitres.

(iv) Sub-rule (20) shall be substituted by the following, namely:-

(a) (i) The licensee shall function as stockist for the retail vendors for the vend's within a district.

(ii) The licensee shall sell country spirit for sale only at a strength of 50 degree proof, as per directions of the Excise Commissioner.

(b) The licensee shall sell country liquor to the retailer at a price as fixed by the Excise Commissioner from time to time.

(c) The licensee shall keep an adequate stock of all brands of country liquor in quarts, pints and nips of standard sizes viz. 750 mls, 375 mls and 180 mls. To meet at least one month's demand of retail sale licenses of country liquor of his vend's sphere.

- (d) The licensee shall not alter or compound spirit, and that he shall not introduce into his licensed premises or use or sell any rectified spirit.
- (e) The licensee shall not sell or expose for sale country spirit in bottles bearing such figures, words or marks as are reasonably calculated to lead any one to believe that such spirit is other than country spirit.
- (f) The licensee shall sell country liquor of the kinds authorised by the Excise Commissioner to a person holding a license in form L-14 or L-14-A or L-14-B.
- (g) Before making any sale under his license the licensee shall apply to the Collector or other Officer empowered on that behalf to prepare a pass in the prescribed form to cover the transport of the spirit to its place of destination and shall not despatch any spirit till a pass covering such transport as has been duly issued.
- (h) The licensee shall issue in respect of each transactions of sale a cash memorandum in the following form and shall preserve a carbon copy of such cash memorandum till the close of the financial year in which it is issued:—

### CASH MEMORANDUM

Serial No.....Dated.....Name and address of the licensee  
with the name of vend.

L-13 license No.

No.of license.

Name and address of the licensee to  
Whom the liquor is sold. Quantity  
(Quarts,Pints and Nips) sale price.

Particulars of liquor

Signature of the Licensee/Approved Agent.

- (i) Other conditions mentioned in rule 22 of these rules shall apply in addition to the above conditions.



10. In Schedule-A appended to the Rules item No.1 shall be substituted as under:—

“ L-1 for the vend of foreign liquor to the trade only:—

- |                               |   |                          |
|-------------------------------|---|--------------------------|
| (i) District Headquarter      | : | Rs.1,00,000/- per annum. |
| (ii) Sub-Division Headquarter | : | Rs. 50,000/- per annum.  |
| (iii) Tehsil Headquarter      | : | Rs. 25,000/- per annum.  |

11. After Schedule-B the new Schedule-C shall be inserted, namely:—

## EXCISE AND TAXATION DEPARTMENT

### APPLICATION FORM

(Separate Application Form to be submitted for each license/vend/Unit)

Sr. No.

Application Fee

Rs. 1000/-  
(Non refundable/  
non adjustable)

Application for grant of license in Form L-14, L-14A and L-2, L-10, L-20B for the sale of Country Liquor, IMFL, BEER and Lugi.

To

The Asstt. Excise and Taxation Commissioner,  
District.....

Sir,

I .....

Resident of (Address).....

.....  
request that I may be granted license(s) in form L-14/L-14A or L-2 for the year

2007-08 in respect of the following licensing Unit:—

Detail of the Vend(s)/Unit

Code No. of  
the Licensing  
vend/unit

Annul License Fee (2007-08) Rs. ....Lac

Sl. No.	Location of the Vend(s)
1.	L-14/L-14a-14-A VEND(S)
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

2. I have enclosed D.D. No. .... dated .....  
for.....(equal to 10% of the Basic license fee of the licensing Unit)  
drawn on..... (name of the Bank) in favour of Asstt. Excise &  
Taxation Commissioner.

Space for attaching photographs of all partners.(may be stapled or pinned)

--	--	--	--	--

3. My particulars are given as under:—

- (i) Name of the first Applicant .....
- (ii) Father's/ Husband's Name .....
- (iii) Postal Address .....
- (iv) Age .....
- (v) Telephone No. ....
- (vi) PAN No. ....
- (Attested copy attached herewith)
- (vii) Detail of properties .....  
(Proof in the form of attested copies of Registered Deed/Fard etc.attached)
- (viii) Proof of residence  
(Attested copy of voter ID Card/ Ration Card attached)
- (ix) Whether applying—(tick mark appropriate box)

In individual capacity

Karta of HUF

☐
☐

As partner of a partnership Firm (copy of partnership deed and authorization of other partners attached).

On behalf of a company (copy of Article of Association and Memorandum of Association enclosed)

☐
☐

- (x) Two recent photographs of all partners attached.(one affixed below and another stappled/pinned above)

--	--	--	--	--

## 8. Signature(s) of the applicant(s) with their full name(s) and address(es)

	NAME (With father's/husband's name)	Address	Signature
(i)			
(ii)			
(iii)			
(iv)			
(v)			

**PART-I**  
**(Slip for Draw of Lots)**

Sr. No. ....

District .....

Name of the first Applicant .....

Detail of the vend(s) in the licensing Unit:—

Code No. of the  
Licensing Unit
Annual license fee  
(2007-08).

Rs. ....Lac

Sl. No.	Locations of the Vend(s)
1.	L-14/L-14A
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

Signature(s) of Applicant(s)  
Sign.

AETC/District I/C	E. T. O.(circle)	ETI (circle)
-------------------	------------------	--------------

**PART - II**  
**(Receipt)**

Sr. No. ....

Received from Sh. /Smt. ....  
 s/o, w/o, d/o.....r/o.....application  
 along with earnest money of Rs..... Vide D. D. No.....  
 Dated.....drawn on..... (Name of the  
 Bank) and the requisite documents, for the grant of the following licensing Unit:—

Detail of the vend(s) in the licensing Unit:—

Code No. of the  
licensing Unit.Annual license fee  
(2007-08)

Sl. No.	Location of the Vend (s)
1.	L-14A/L-14A vend(s)
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	

Date.....

Place.....

Time.....

Signature of the receiving Official  
With Office Stamp

**PART-III  
(OPTION SLIP)**

Sr. No.....

District .....

Name of the first  
Applicant

I applied for the grant of a licensing Vends/Unit in the above mentioned district and was un-successful in the draw of lots held on.....  
My application may now be considered for the following Unit:—

Detail of the vend(s) in the licensing Unit:-

Code No. of the  
Licensing Vend/  
Unit.
Annual License fee  
(2007-08)

Rs.....Lac

Sl. No.	Location of the vend(s)
1.	L-14/L-14A.
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	

Earnest money already deposited may be treated as earnest money for the above mentioned licensing Unit. Cash receipt/DD No..... dated .....for Rs. .... paid to/drawn on .....(name of the bank) is attached herewith, as a differential of the new licensing Unit (to be filled, if the original earnest money is less than the required earnest money).

Signature(s) of Applicant(s)

--	--	--

AETC/District I/C

ETO(circle)

ETI (circle)

**Note.**—Signature of the departmental Officer/ official to be affixed on the date of draw of lots after the receipt of option slip from the applicant(s) .

(Below is the specimen of the affidavit to be furnished by a successful allottee before the commencement of business)

**AFFIDAVIT**

I .....

s/o/ d/o/ w/o .....

Do hereby solemnly affirm and declare:—

1. That I have not been convicted of any non-bailable offence by a criminal court.
2. That I have not held a license in Himachal Pradesh for sale of any intoxicant that was cancelled for failure to pay the license fee.
3. That I am not a defaulter under any of the Acts administered by the Excise & Taxation Department, Himachal Pradesh.
4. That I agree to abide by the provisions of the Punjab Excise 1914 as applicable in Himachal Pradesh and the rules framed thereunder and the terms and conditions of the license which may be granted.

Place.....

Deponent.

Date.....

Verification:

Verified that the above statement is true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent.

Attested

Signature and Stamp of Notary Public

By order,

Sd/-

Excise & Taxation Commissioner.

## आबकारी एवं कराधान विभाग

## अधिसूचना

शिमला-171009, 30 मार्च, 2007

संख्या 7-304/2006-ई.एक्स.एन.-6888-6941.—पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अन्तर्गत हिमाचल प्रदेश को अन्तरित राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965, द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुये, मैं, एस.के.बी.एस. नेगी, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, उक्त क्षेत्रों में यथा लागू समय-समय पर यथा संशोधित, पंजाब डिसिटिलरी रूलज, 1932 (जिन्हें इसके पश्चात् "उक्त रूलज कहा गया है") में 1-4-2007 से निम्नलिखित और संशोधन करता हूँ :—

## संशोधन

## In the said rules.—

## 1. In rule 9.5,—

- (a) In sub-rule (8) for the figures, signs and words "12% and "18%" the figure sign and words "10%" and "18%" shall be respectively substituted.
- (b) The existing proviso below clause (i) of sub-rule (e) of rule 93 shall be substituted by the following, namely:—

"Provided that the licensee may bottle and sell Indian made foreign liquor in glass bottles of 2000 millilitres, 1000 millilitres, 750 millilitres and 500millilitres sizes or PET bottles of 1000 millilitres, 750 millilitres and 500millilitres sizes also:

2. The clause (g) of sub-rule (k) of Rule 93 shall be substituted by the following, namely:—

"Maximum retail sale price in respect of L-2, L-14 and L-14-A vends as fixed by the Government every year shall be printed on the labels of Country Liquor, I.M.F. L. and Beer."

आदेश द्वारा,

हस्ताक्षरित /—

आबकारी एवं कराधान आयुक्त।



*[Authoritative English text of Excise & Taxation department Notification No.7-304/2006-EXN-6888-6941 dated 30<sup>th</sup> March, 2007 as required under article 348(3) of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171009, the 30<sup>th</sup> March, 2007*

**No. 7-304/2006-EXN-6888-6941.**—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as applicable in the territories transferred to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, as amended from time to time I, S. K. B. S. Negi, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendment in the Punjab Distillery Rules, 1932 as amended from time to time, applicable in the said areas (hereinafter called the "said rules") as in force in the said areas with effect from 1-4-2007:—

### AMENDMENT

#### In the said rules :—

##### 1. In rule 9.5,—

(a) In sub-rule (8) for the figures, signs and words "12%" and "18%" the figure, sign and words "10%" and "18%" shall be respectively substituted.

(b) The existing proviso below clause (i) of sub-rule (e) of rule 93 shall be substituted by the following, namely:—

"Provided that the licensee may bottle and sell Indian made foreign liquor in glass bottles of 2000 millilitres, 1000 millilitres, 750 millilitres and 500millilitres sizes or PET bottles of 1000 millilitres, 750 millilitres and 500millilitres sizes also:

2. The clause (g) of sub-rule (k) of Rule 93 shall be substituted by the following, namely:—

"Maximum retail sale price in respect of L-2, L-14 and L-14-A vends as fixed by the Government every year shall be printed on the labels of Country Liquor, I. M. F. L. and Beer."

By order,  
Sd/-

Excise & Taxation Commissioner.

## आबकारी एवं कराधान विभाग

## अधिसूचना

शिमला-171009, 30 मार्च 2007

संख्या 7-304/2006-ई.एक्स.एन.-6888-6941.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों तथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965, द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुये, मैं, एस. के. बी. एस. नेगी, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, एतद्वारा उक्त क्षेत्रों में यथा लागू समय-समय पर यथा संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात् "उक्त रूलज कहा गया है") में 1-4-2007 से निम्नलिखित और संशोधन करता हूँ :—

## संशोधन

In the said rules :—

## 1. In rule 5,—

- (a) In sub-rule (8) for the figures, signs and words "12% and "18%" the figure, sign and words "10%" and "18%" shall be respectively substituted.
- (b) The existing proviso below clause (i) of sub-rule (e) of rule 93 shall be substituted by the following, namely:—

"Provided that the licensee may bottle and sell Indian made foreign liquor in glass bottles of 2000 millilitres, 1000 millilitres, 750 millilitres and 500 millilitres sizes or PET bottles of 1000 millilitres, 750 millilitres and 500 millilitres sizes also.

2. The clause (g) of sub-rule (k) of Rule 93 shall be substituted by the following, namely:—

"Maximum retail sale price in respect of L-2, L-14 and L-14-A vends as fixed by the Government every year shall be printed on the labels of Country Liquor, I. M. F. L. and Beer."

आदेश द्वारा,

हस्ताक्षरित/—

आबकारी एवं कराधान आयुक्त।

[Authoritative English text of Excise & Taxation Department Notification No.7-304/2006-EXN- 6888-6941, dated 30<sup>th</sup> March, 2007 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171009, the 30<sup>th</sup> March, 2007*

**No. 7-304/2006-EXN-6888-6941.**— In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, S. K. B. S. Negi, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendment in the Punjab Distillery Rules, 1932 as amended from time to time, applicable in the said areas (hereinafter called the "said rules") with effect from 1-4-2007:—

### AMENDMENT

**In the said rules :—**

**1. In rule 5,—**

- (a) In sub-rule (8) for the figures, signs and words "12% and "18%" the figure, sign and words "10%" and "18%" shall be respectively substituted.
- (b) The existing proviso below clause (i) of sub-rule (e) of rule 93 shall be substituted by the following, namely:—

"Provided that the licensee may bottle and sell Indian made foreign liquor in glass bottles of 2000 millilitres, 1000 millilitres, 750 millilitres and 500 millilitres sizes or PET bottles of 1000 millilitres, 750 millilitres and 500 millilitres sizes also.

2. The clause (g) of sub-rule (k) of Rule 93 shall be substituted by the following, namely:—

"Maximum retail sale price in respect of L-2, L-14 and L-14-A vends as fixed by the Government every year shall be printed on the labels of Country Liquor, I. M. F. L. and Beer."

By order,  
Sd/-

*Excise & Taxation Commissioner.*

## आबकारी एवं कराधान विभाग

## अधिसूचना

शिमला-9, 30 मार्च, 2007

संख्या 7-304/2006-ई.एक्स.एन-6888-6941.—प्रथम नवम्बर 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 59 के खण्ड (एफ) (iii-ए) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्साईज पावर्ज एण्ड अपील) आर्डरज, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए मैं, नरेन्द्र चौहान आबकारी एवं कराधान आयुक्त, हिमाचल एल-2, एल-2ए और एल-14 और एल-14ए पर बेची जाने वाली बीयर की निम्नलिखित दर 1-4-2006 से निर्धारित करता हूँ:—

## MAXIMUM SALE PRICE OF BEER

## Beer:

- |  |                                 |
|--|---------------------------------|
| (a) with alcoholic contents upto 5%                  | Rs. 45/- per bottle of 650 mls. |
| (b) with alcoholic contents above 5% and upto 8.25%. | Rs. 55/- per bottle of 650 mls  |
| (c) Beer in can upto 5%v.v.                          | Rs. 45/- per can of 500 mls.    |

आदेश द्वारा,

हस्ताक्षरित/—

आबकारी एवं कराधान आयुक्त।

[Authoritative english text of Excise & Taxation Department Notification No.7-304/2006-EXN-6888-6941, Dated 30<sup>th</sup> March, 2007 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171009, the 30<sup>th</sup> March, 2007*

**No. 7-304/2006-EXN-6888-6941.**—In exercise of the powers conferred by sub-section (iii-a) of clause (f) of section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1<sup>st</sup> November 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965 as amended from time to time, I, S. K. B. S. Negi, Excise and Taxation Commissioner, Himachal Pradesh hereby fix the following maximum sale price of Beer to be sold at the L-2, L-2-A, L-14 and L-14-A licenses in Himachal Pradesh w.e.f.1-4-2007:—

### MAXIMUM SALE PRICE OF BEER

#### Beer:

- |     |  |                                 |
|-----|--|---------------------------------|
| (a) | with alcoholic contents upto 5%                  | Rs. 45/-per bottle of 650 mls.  |
| (b) | with alcoholic contents above 5% and upto 8.25%. | Rs. 55/- per bottle of 650 mls. |
| (c) | Beer in can upto 5%v.v.                          | Rs. 45/- per can of 500 mls.    |

By order,

Sd/-  
Excise & Taxation Commissioner.

## आबकारी एवं कराधान विभाग

## अधिसूचना

शिमला-9 30 मार्च, 2007

संख्या 7-304/2006-ई.एक्स.एन-6888-6941.—प्रथम नवम्बर 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब ऐक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (ऐक्साईज पावर्ज एण्ड अपील) आर्डरज, 1965, समय-समय पर यथा संशोधित द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए मैं, एस. के. बी. एस. नेगी, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश एतद्वारा हिमाचल प्रदेश स्वीट (मैन्युफैक्चर) रूलज, 1988 (जिन्हें यहां इसके पश्चात् "उक्त रूलज" कहा गया है) में दिनांक 1-4-2007 से निम्नलिखित और संशोधन करता हूँ:—

## संशोधन

In the existing rules.—

1. In rule 4, for the words and figure "Rs. 2000/-" the words and figure "Rs. 5000/-" shall be substituted.
2. In sub-rule (1) of rule 6 for the words and figure "Rs.1000/-" the words and figure "Rs. 2000/-" shall be substituted.
3. In sub-rule (2) of rule 17-A for the words and figure "Rs. 500/-" the words and figure "Rs.1000/-" shall be substituted.
4. In sub-rule (2) of rule 17-B for the words and figure "Rs. 500/-" the words and figure "Rs.1000/-" shall be substituted.
5. In sub-rule (3) of Rule 17-A and 17-B for the sign and figure "@ 18% and @ 30%" the sign and figure "@ 10% in place of @ 18% shall be substituted.

6. In sub-clause (iii) of Rule 17-C after the letter, sign and figure " L-10" the letter, sign and figure "L-10-BB" and after the letter, sign and figure "L-12-C" the words "S-1 and S-1-B shall be inserted.

आदेश द्वारा,

हस्ताक्षरित / -

आबकारी एवं कराधान आयुक्त

*[Authoritative English text of Excise & Taxation Department Notification No.7-304/2006-EXN-6888-6941, dated 30<sup>th</sup> March, 2007 as required under article 348(3) of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171009, the 30 th March, 2007*

**No. 7-304/2006-EXN-6888-6941.**—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1<sup>st</sup> November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965 as amended from time to time, I, S. K. B. S. Negi, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following amendments in the Himachal Pradesh Sweets (Manufacture) Rules, 1988 (here-inafter called the 'said rules') with effect from 1-4-2007 :—

### AMENDMENT

In the existing rules.—

1. In rule 4, for the words and figure "Rs. 2000/-" the words and figure "Rs. 5000/-" shall be substituted.
2. In sub-rule (1) of rule 6 for the words and figure "Rs.1000/-" the words and figure "Rs. 2000/-" shall be substituted.

3. In sub-rule (2) of rule 17-A for the words and figure "Rs. 500/-" the words and figure "Rs.1000/-" shall be substituted.
4. In sub-rule (2) of rule 17-B for the words and figure "Rs. 500/-" the words and figure "Rs.1000/-" shall be substituted.
5. In sub-rule (3) of Rule 17-A and 17-B for the sign and figure "@ 18% and @ 30%" the sign and figure "@ 10% in place of @ 18% shall be substituted.
6. In sub-clause (iii) of Rule 17-C after the letter, sign and figure "L-10" the letter, sign and figure "L-10-BB" and after the letter, sign and figure "L-12-C" the words "S-1 and S-1-B shall be inserted.

By order,

Sd/-

*Excise & Taxation Commissioner.*